



THE EVOLUTION OF PATENT LAW

July 18, 2023

Via Email Only

Darien Wallace
Imperium Patent Works, LLP
315 Ray Street
Pleasanton, California 94566

Re: Buergofol GMBH vs. Omega Liner Company, Inc. (Civ. 4:22-cv-04112)

Dear Mr. Wallace:

It should be abundantly clear to Buergofol by now that (1) Omega is in no way infringing on the patents-in-suit and (2) Omega has independently amassed a substantial collection of prior art that clearly invalidates both patents. Despite Omega's repeated demands for Buergofol to immediately dismiss the lawsuit in light of this overwhelming invalidity evidence, it appears that Buergofol persists with the litigation hoping that Omega will tap out prior to trial. Not only will Omega prove the invalidity of the patents-in-suit, but Omega will also pursue the recovery of all attorneys' fees and costs incurred due to this vexatious lawsuit which would never have been filed had a reasonable pre-suit investigation been performed.

In the next month, Omega will be filing *inter partes* reviews (IPRs) at the USPTO to invalidate both the '882 patent and the '269 patent. After filing the IPRs, Omega intends to (1) immediately stay the lawsuit and (2) allow the IPR process to continue until both patents are invalidated. After the patents are invalidated through the IPR process, Omega will then seek its attorneys' fees and costs incurred in defending itself in the baseless lawsuit, along with having to bring the IPRs. Omega will also seek all damages incurred based on Buergofol's tortious conduct against Omega and its customers.

Once the IPRs are underway, the possibility of an amicable resolution will significantly decrease. If Buergofol would like to discuss settling the lawsuit before Omega files the IPRs and without any requirement of Omega purchasing film from Buergofol, please inform me no later than July 21, 2023. In the meantime, Omega will continue the process of invalidating the patents-in-suit.

Sincerely,

A handwritten signature in blue ink, appearing to read 'Michael S. Neustel', with a long horizontal flourish extending to the right.

Michael S. Neustel



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Omega Exhibit N